



# IFRS 9 FOR BANKS

ONLINE TRAINING  
Date: 20 & 21 April 2022

## OBJECTIVES

Provide to the participants an overview of the IFRS 9 standard with practical application for banks.

## METHODOLOGY

The course is specifically oriented for banks and financial instruments using common issues and practical applications to resolve these issues. Interaction with the participants is encouraged as it helps raise local issues and reinforces the knowledge transfer. This course is not a webinar, but interactive. The participants are encouraged to participate fully in the sessions and to leave their webcams active and ensure that they have a functioning microphone as to be heard by all participants.

## TARGET GROUP

Finance / Accounting / Middle-management and credit managers. This course may also be of interest to risk managers, management or even internal auditors.

## LANGUAGE

A good command of English is required.

## TRAINER

**Mr. Robert Hall** is an independent Banking Consultant. 30 years of experience in the banking sector as an auditor and consultant. He has assisted in the adoption of IFRS in multiple countries, including Tier 1 banks as well as Central Banks, including first adoptions as well as subsequent modifications (IFRS 9, IFRS 13, IFRS 15, etc). A practical consultant who not only treats the pronouncements but also practical application techniques as well as technical accounting and software design and specifications.

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## DATES & DURATION

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2 sessions of 4h  
20 & 21 April 2022 from 9am to 1pm (CET)

## PLATFORM & TECHNICAL REQUIREMENTS

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WebEx

To participate in the course, the attendees must have:

-  a stable internet connection
-  a PC/Laptop/Tablet with a functioning camera and microphone.

## CONTENT

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### Day 1

-  Concepts of IFRS portfolios
  - FVTPL (Trading & FV Option) (IFRS 9)
  - FVOCI (IFRS 9)
  - Amortised Cost (IFRS 9)
-  IFRS 9 – Solely payments of principal and interest (SPPI)
-  Introduction to IFRS Financial Statements (IAS 1, IFRS 7)
  - Balance Sheet
  - Profit & Loss
  - Off-Balance
  - Shareholder's Equity, Statement of Cash Flows
  - Introduction to notes
-  Lending products (IFRS 9)
  - Loans
  - Off-Balance Sheet
  - Commissions and fees
  - Examples of EIR (IFRS 15)

### Day 2

-  Leasing (IFRS 16)
-  Impairment (IFRS 9)
  - General Concepts
  - Stage I
  - Stage II
  - Stage III
  - Leases, Trade Receivables POCI
-  Basel II/III et IFRS
  - Differences
  - Collateral values
  - Optimization
-  IFRS 9/IFRS 7 - notes
  - Impairment
  - Other

## REGISTRATION

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Send your filled registration forms via email at KBA, or contact us at:  
[kbatrainingcenter@bankassoc-kos.com](mailto:kbatrainingcenter@bankassoc-kos.com) or **038 246 171**